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RECORDATION NO. \_\_\_\_\_ FILED 1425

DEC 30 1993 -8 45 AM

INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF LEASE ASSIGNMENT dated as of December 23, 1993, between HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware Limited partnership (hereinafter called the Assignor), and RAIL WAGONS, INC., a Delaware corporation (hereinafter called the Assignee).

WHEREAS the Assignor has entered into a Lease of Railroad Equipment between Assignor and Helm Financial Corporation (hereinafter called the Lease) dated as of December 23, 1993.

WHEREAS the parties hereto have entered into a Chattel Mortgage and Security Agreement dated as of the date hereof, pursuant to which the Assignor assigns to the Assignee, inter alia, all of the Assignor's right, title and interest in and to the Lease and all payments, including, without limitation, the immediate and continuing right to all payments of rent and car hire due or to become due thereunder.

NOW, THEREFORE, the parties hereto do hereby confirm and acknowledge for the public record the assignment by the Assignor of the aforesaid Lease to the Assignee, pursuant to the aforesaid Chattel Mortgage and Security Agreement.

IN WITNESS WHEREOF the parties hereto have each caused this memorandum to be duly executed by their respective officers thereunto duly authorized.

HELM-ATLANTIC ASSOCIATES  
LIMITED PARTNERSHIP  
by Helm Atlantic Corporation,  
its general partner

RAIL WAGONS, INC.

By: *D. R. Eds*

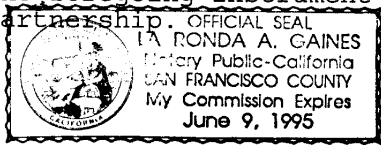
President

By: *A. B. [Signature]*

Title: *President*

STATE OF CALIFORNIA )  
 )  
COUNTY OF SAN FRANCISCO ) SS.:

On this 2nd day of December, 1993, before me personally appeared David R. Eckle, to me personally known, who, by me being duly sworn, says that he is the President of Helm Atlantic Corporation, general partner of HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, and that the foregoing instrument was signed on behalf of said partnership by authority of its agreement of limited partnership, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said partnership.



Ronda A. Gaines  
Notary Public

My commission expires: 6-9-95

STATE OF ~~GEORGIA~~ FLORIDA )  
 )  
COUNTY OF DUVAL ) SS.:

On this 27th day of December, 1993, before me personally appeared A.B. Attolia, to me personally known, who, by me being duly sworn, says that he is a TREASURER of RAIL WAGONS, INC., and that the foregoing instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Howard Michael Lee  
Notary Public

My commission expires: 7-28-95

HOWARD MICHAEL LEE  
NOTARY PUBLIC, STATE OF FLORIDA  
My Commission Expires July 28, 1995  
Commission No. 00 442 10